

# OFFICIAL GAZETTE



## GOVERNMENT OF GOA

### EXTRAORDINARY

#### GOVERNMENT OF GOA

Department of Finance

Revenue and Expenditure Division

#### Notification

5/7/2000-Fin (R&C)(1)

In exercise of the powers conferred by sub-section (3) of section 1 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000) (hereinafter referred to as the "said Act"), the Government of Goa hereby appoints the 1st day of September, 2000, as the date on which the said Act shall come into force.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin. Exp.).

Panaji, 29th August, 2000.

#### Notification

5/7/2000-Fin (R & C)(2)

In exercise of the powers conferred by sub-section (1) of section 3 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000) (hereinafter referred to as the "said Act"), the Government of Goa hereby specifies that, with effect from the 1st day of September, 2000, a tax shall be levied and collected under the said Act on the entry of goods specified in column (2) of the Table below, into every local area, for consumption, use or sale

therein, at the rates specified in the corresponding entries in column (3) thereof.—

TABLE

Serial No.	Description of the goods	Rate of tax
(1)	(2)	(3)
(1)	Air - conditioning plants, air - coolers and air - conditioners and parts thereof.	2%
(2)	Brass, bronze and copper articles including sheets, circles, rods, rounds, squares and flats made of brass, bronze and copper but excluding those specified elsewhere.	2%
(3)	Bullion and specie and articles made of gold and silver other than those specified elsewhere.	0.50%
(4)	Cassette tape recorders and players (audio and video) including audio and video cassettes.	2%
(5)	Cement and water and weather proofing compounds.	2%
(6)	Ammonia in any form	2%
(7)	All chemicals except rubber chemicals and petroleum products but including bulk drugs	0.50%
(8)	Dyes.	2%
(9)	Electrical and electronic goods, appliances, instruments and apparatus and parts and accessories thereof but excluding those specified elsewhere.	2%
(10)	Fibreglass sheets and articles made of fibreglass.	2%

(1)	(2)	(3)	(1)	(2)	(3)
(11)	Fire works and colour matches.	2%	(23)	Paper (all kinds) including carbon paper, blotting paper, waterproof paper, PVC coated paper, ferro paper, ammonia paper, stencil paper but excluding photographic paper, pulp boards, art boards, duplex boards, triplex boards, card boards, corrugated boards and the like; cellophane.	2%
(12)	Foamed rubber, plastic foam or any other synthetic foam articles such as, sheets, cushions, pillows, mattresses and the like.	2%	(24)	Packing materials namely:	
(13)	Furniture of all kinds including treasure chests, safes and lockers and parts and accessories thereof.	2%	(i)	fibre board cases, paper boxes, folding cartons, paper bags, carrier bags and cardboard boxes, corrugated board boxes and the like;	2%
(14)	Hardware, that is to say:	2%	(ii)	tin plate containers (cans, tins and boxes), tin sheets, aluminium foil, aluminium tubes, collapsible tubes, aluminium or steel drums, barrels and crates and the like;	
(i)	fittings of doors, windows and furniture (made of base metal and alloy thereof);		(iii)	wooden boxes, crates, casks and containers and the like;	
(ii)	bolts, nuts, rivets, screws of base metal or alloy thereof including bolt ends, screw studdings, self tapped screws, screw hooks, screw rings, wire nails, measuring tapes and scales;		(iv)	gunny bags, bardon (including batars), hessian cloth, and the like;	
(iii)	Metallic barbed wire, metallic wire mesh and metallic wire nettings.		(v)	glass bottles, jars and carboys and the like;	
(15)	Industrial gas, such as oxygen, acetylene, nitrogen and the like.	2%	(vi)	laminated packing materials, such as bituminized paper and hessian based paper and the like.	
(16)	Laminated, impregnated or coated matting materials, such as, linoleum generally used for floor covering (other than floor tiles).	2%	(25)	Molasses.	2%
(17)	Lifts, elevators and escalators whether operated by electricity or hydraulic power.	2%	(26)	Petroleum products; that is to say:	
(18)	Machinery (all kinds) and parts and accessories thereof but excluding agricultural machinery.	2%	(i)	petrol, diesel, lubricating oil, transformer oil, brake or clutch fluid, bitumen (asphalt), tar and others, aviation fuel and Naptha.	10%
(19)	Marble slabs and articles made therefrom	2%	(ii)	crude oil, liquid petroleum gas (LPG) and kerosene.	2%
(20)	(i) Chassis of light motor vehicles, spares and accessories of vehicles of all kinds.	6%	(27)	Readymade garments including caps, neck ties and bows.	2%
(ii)	Motor vehicles of all kinds other than those specified under (i) above.	10%	(28)	Refrigerators including deep freezers, bottle coolers, water coolers, cold storage equipments and the like and parts thereof.	2%
(21)	Non-ferrous castings and ingots and scrap base metals (other than iron and steel scrap) and alloys thereof.	2%	(29)	Rolling shutters and collapsible gates whether operated manually, mechanically or electrically and their parts.	2%
(22)	Paints, colours, varnishes, pigments, polishes, indigo, enamel, bale oil, white oil, turpentine (all kinds), tinnings, primers, and paint brushes.	2%	(30)	Iron and Steel scrap.	2%

(1)	(2)	(3)
(31) Rubber and other tyres, tubes and flaps other than those specified in section 14 of the Central Sales Tax Act, 1956.		2%
(32) Sanitary fittings of every description excluding pipes and fittings of stone-ware, cement and iron and steel.		2%
(33) Stones, that is to say,— (i) Granite stones, slabs and chips; (ii) Cuddapah stones and slabs; (iii) Shahabad stones and slabs.		2%
(34) Coal with the meaning as it is attributed to the said item by section 14 of the Central Sales Tax Act, 1956, as amended from time to time.		0.50%
(35) Mineral Ore		0.50%
(36) Plastic granules, plastic chip or liquid including PVC, LDPA, HDPE, POLYPROPYLENE, LLDPE, Nylons, Polyterences and polycarbonates.		0.50%
(37) Welding Electrodes		2%
(38) Rubber Chemical and Carbon black		2%
(39) Polythenen bags, plastic woven sacks (HDPE & LDPE)		2%

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin. Exp.)

Panaji, 30th August, 2000.

### Notification

1/1/2000-Fin (R&C)(E)

In exercise of the powers conferred by sections 12 and 15 of the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. Fin(Rev)/2-35/15/75 (C) dated 25-3-1976, published in the Official Gazette, Series I No.52, dated 25-3-1976 (hereinafter called the "principal Notification"), as follows:-

In the principal Notification,—

(I) in PART A,—

(i) for item 1, the following shall be substituted, namely:-

"1.(a)(i) Indian Made Foreign Liquor other than milk punch, wines and beer for brands manufactured and sold into the State of Goa for maximum retail price below ... Rs.12/- per bulk litre.  
Rs.60/- per 750ml.

(ii) Indian Made Foreign Liquor other than milk punch, wines and beer for brands not covered by item 1(a)(i) above ... Rs.40/- per proof litre

1.(b)(i) Indian Made Foreign Liquor other than milk punch, wines and beer for brands imported and sold into the State of Goa for maximum retail price below ... Rs.12/- per bulk litre.  
Rs. 60/- per 750 ml.

(ii) Indian Made Foreign Liquor other than milk punch, wines and beer imported and sold in the State of Goa for brands not covered by item 1(b)(i) above ... Rs. 40/- per proof litre.

(iii) Indian Made Foreign Liquor other than milk punch, wines and beer imported and sold in the State of Goa for brands for maximum retail price of Rs. 500/- and above per 750ml. ... Rs. 175/- per proof litre";

(ii) for item 3, the following shall be substituted, namely:-

"3. (a) Beer manufactured and sold into the State of Goa.

(i) Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit where the sale of beer does not exceed 5,85,000 bulk litres in a calendar month from a particular unit. ... Rs. 9/- per bulk litre.

(ii) Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit where the sale of beer exceeds 5,85,000 bulk litres in a calendar month from a particular unit then on every additional bulk litre over and above 5,85,000 bulk litres. ... Rs. 12/- per bulk litre.

(iii) Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit. ... Rs. 14/- per bulk litre.

3. (b) Beer imported and sold into the State of Goa

(i) Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit. ... Rs. 9/- per bulk litre.

(ii) Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit. ... Rs. 14/- per bulk litre";

(II) in PART D,—

for sub-part "III Import and Export", the following shall be substituted, namely:-

"III. Import and Export:

(1) For each permit for import or export of liquor. ... Fee of Rs. 10/- by way of Court fee stamp.

(2) For import of all foreign liquors i.e. scotch, wine and liquors into the State of Goa or transported from Customs bond into the State of Goa whose maximum retail price per 750 ml. is Rs. 500/- and above. ... Fee of Rs. 100/- per bulk litre."

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin. Exp.).

Panaji, 30th August, 2000.